

CHADBOURNE, PARKE, WHITESIDE & WOLFF

30 ROCKEFELLER PLAZA, NEW YORK, N. Y. 10112

(212) 541-5800

WUI TELEX 620520

WU TELEX 645383

EDMUND S. MUSKIE*
FRANK B. STONE
DONALD L. DEMING
ROBERT A. HOWES
PAUL G. PENNOYER, JR.
PETER M. WARD
JOHN WILCOX
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LESLIE JOHN SCHREYER
HENRY J. OECHELER, JR.
PHILIP D. BEAUMONT

COUNSEL

ALVIN D. LURIE

GEORGE E. ZEITLIN

OF COUNSEL
STANNARD DUNN
JAMES K. CRIMMINS
CHARLES B. LAUREN
HAROLD L. WARNER, JR.
MELVIN D. GOODMAN
F. FRANKLIN MOON
GEORGE BOYD, JR.
M. A. K. AFRIDI*

1612 K STREET, N. W.
WASHINGTON, D. C. 20006
(202) 872-8050

21 KUWAITI BUILDING
P. O. BOX 3800 - DUBAI
UNITED ARAB EMIRATES
TEL. 226194; TELEX 46145
OFFICES ALSO IN ABU DHABI
AND SHARJAH, U. A. E.

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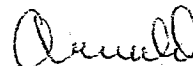
April 27, 1981

Mr. W. T. Hoyt, President
The Council For Tobacco Research-U.S.A., Inc.
110 East 59th Street
New York, New York 10022

Dear Tom:

Reference is made to your letter of April 15, 1981 requesting payment of American Brands' sixth installment of 1980 dues. Enclosed herewith is the Company's check in the amount of \$117,528 representing its share of the sixth installment of dues for 1980.

Very truly yours,



Arnold Henson

AH:JC
Enclosure